

B 210A (Form 210A) (12/09)

UNITED STATES BANKRUPTCY COURT

Southern District of New York

In re Lehman Brothers Holdings Inc., et al.,

Case No. 08-13555

TRANSFER OF CLAIM OTHER THAN FOR SECURITY

A CLAIM HAS BEEN FILED IN THIS CASE or deemed filed under 11 U.S.C. § 1111(a). Transferee hereby gives evidence and notice pursuant to Rule 3001(e)(2), Fed. R. Bankr. P., of the transfer, other than for security, of the claim referenced in this evidence and notice.

Merrill Lynch Japan Finance Co., Ltd.

Name of Transferee

Kawasaki Heavy Industries, Ltd.

Name of Transferor

Name and Address where notices to transferee

should be sent: Merrill Lynch Japan Finance Co.
c/o Merrill Lynch Credit Products, LLC
Bank of America Tower 3rd Floor, One Bryant Park
New York, New York 10036
Attn: Gary S. Cohen / Jeff Benesh / Ron Torok

Court Claim # (if known): 413, 10711 & 36307

Amount of Claim: \$10,978,401.32

Date Claim Filed: Oct. 29, 2008; Sept. 8, 2009
& Oct. 5, 2009

Phone: 646-855-7450

Last Four Digits of Acct #: _____

Phone: +81-3-3435-2112

Last Four Digits of Acct. #: _____

Name and Address where transferee payments
should be sent (if different from above):

Phone: 646-855-7450

Last Four Digits of Acct #: _____

I declare under penalty of perjury that the information provided in this notice is true and correct to the best of my knowledge and belief.

By: 
Merrill Lynch Japan Finance Co., Ltd.
Transferee/Transferee's Agent

Date: February 26, 2010

Penalty for making a false statement: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 & 3571.

EVIDENCE OF TRANSFER OF CLAIM

TO: Clerk, United States Bankruptcy Court, Southern District of New York

AND TO: KAWASAKI HEAVY INDUSTRIES, LTD.


KAWASAKI HEAVY INDUSTRIES, LTD, a company organized under the laws of Japan with offices located at 4-1 Hamamatsu-cho 2-chome, Minato-ku, Tokyo 105-6116, Japan ("SELLER"), for good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged and pursuant to the terms of a Transfer of Claim Agreement dated as of the date hereof, does hereby certify that it has unconditionally and irrevocably sold, transferred and assigned to Merrill Lynch Japan Finance Co., Ltd., its successors and assigns ("BUYER"), which will receive notices relating to this Evidence of Transfer of Claim c/o Merrill Lynch Credit Products, LLC, Bank of America Tower – 3rd Floor, One Bryant Park, New York, NY 10036, all right, title and interest in and to the claims of SELLER against LEHMAN BROTHERS HOLDINGS INC. in the amount of \$10,978,401.32, docketed as Proof of Claim No. 36307 (the "Claim")¹ in the United States Bankruptcy Court, Southern District of New York, Case No. 08-13555 (JMP) (jointly administered).

SELLER hereby waives any notice or hearing requirements imposed by Rule 3001 of the Federal Rules of Bankruptcy Procedure, and stipulates that an order may be entered recognizing this transfer and sale of the Claim as an unconditional sale and assignment and Buyer herein as the valid owner of the Claim. You are hereby requested to make all future payments and distributions, and to give all notices and other communications, in respect to the Claim to BUYER.

IN WITNESS WHEREOF, dated as of the 26th day of February, 2010.

KAWASAKI HEAVY INDUSTRIES, LTD.

WITNESS:



(Signature)

Name: Kenya Kitajima
Title: Manager

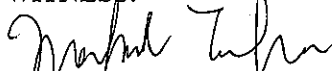
By: 

(Signature of authorized corporate officer)

Name: Mitsutoshi Takao
Title: Representative Director

MERRILL LYNCH JAPAN FINANCE CO., LTD.

WITNESS:



(Signature)

Name: Makiko Terahara
Title: Vice President

By: 

(Signature of authorized corporate officer)

Name: Hisako Akutagawa
Title: Representative Director

¹ Proof of Claim No. 36307, filed October 5, 2009, amended Proof of Claim No. 10711, filed September 8, 2009, which amended Proof of Claim No. 413, filed October 29, 2008.